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Committee of Experts on International Cooperation in Tax Matters
Eleventh session
Geneva, 19-23 October 2015

Provisional agenda and organization of work

Provisional agenda

1. Opening of the session by the Chair of the Committee.
2. Adoption of the agenda and organization of work.
3. Discussion of substantive issues related to international cooperation in tax matters:
   - (a) Issues related to the updating of the United Nations Model Tax Convention:
     - (i) Article 1 (Persons covered): application of treaty rules to hybrid entities;
     - (ii) Article 5 (Permanent establishment): the meaning of "connected projects";
     - (iii) Article 8 (Shipping, inland waterways transport and air transport):
       - a. The meaning and coverage of the term "auxiliary activities";
       - b. The application of the article to cruise shipping;
       - c. Other commentary issues;
     - (iv) Base erosion and profit-shifting;
     - (v) Article 12 (Royalties):
       - a. The meaning of "industrial, commercial and scientific equipment";
       - b. Software payment-related issues;
     - (vi) Article 26 (Exchange of information): proposed Code of Conduct;

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(vii) Taxation of services:

a. Article on technical services;

b. Other issues;

(b) Other issues:

(i) Issues for the next update of the United Nations Practical Manual on Transfer Pricing for Developing Countries;

(ii) Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries;

(iii) Taxation of the extractive industries;

(iv) Taxation of development projects;

(v) Capacity-building;

(vi) Dispute settlement: arbitration issues for developing countries and possible ways forward;

(vii) International trade in goods — tax issues.

4. Dates and provisional agenda for the twelfth session of the Committee.

5. Adoption of the report of the Committee on its eleventh session.

Organization of work

Date	*Item*	
Monday, 19 October 2015		
9-10 a.m.		Registration of participants
10-10.45 a.m.	1	Opening of the session by the Chair of the Committee
	2	Adoption of the agenda and organization of work
	3	Discussion of substantive issues related to international cooperation in tax matters:
		(a) Issues related to the updating of the United Nations Model Tax Convention:
10.45-11.45 a.m.	3 (a) (i)	Article 1 (Persons covered): application of treaty rules to hybrid entities;
11.45 a.m.-12 p.m.		Coffee break
12-1 p.m.	3 (a) (ii)	Article 5 (Permanent establishment): the meaning of "connected projects"
1-3 p.m.		Lunch break
3-3.45 p.m.	3 (a) (iii)	Article 8 (Shipping, inland waterways transport and air transport):
		a. The meaning and coverage of the term "auxiliary activities";
		b. The application of the article to cruise shipping;
		c. Other commentary issues
3.45-4 p.m.		Coffee break
4-6 p.m.	3 (a) (iii)	Article 8 (Shipping, inland waterways transport and air transport) (continued)
Tuesday, 20 October		
10-11 a.m.	3 (a) (vii)	Taxation of services:
		a. Article on technical services;
		b. Other issues
11.45 a.m.-12 p.m.		Coffee break
12-1 p.m.	3 (a) (vii)	Taxation of services (continued)
1-3 p.m.		Lunch break
3-4 p.m.	3 (a) (vii)	Taxation of services (continued)

Date	*Item*	
4-4.45 p.m.	3 (b) (v)	Capacity-building
4.45-5 p.m.		Coffee break
5-6 p.m.	3 (b) (v)	Capacity-building (continued)
Wednesday, 21 October		
10-11.30 a.m.	3 (a) (iv)	Base erosion and profit-shifting
11.30-11.45 a.m.		Coffee break
11.45 a.m.-1 p.m.	3 (a) (v)	Article 12 (Royalties): a. The meaning of "industrial, commercial and scientific equipment"; b. Software payment-related issues
1-3 p.m.		Lunch break
3-4.30 p.m.	3 (a) (v)	Article 12 (Royalties) (continued)
4.30-4.45 p.m.		Coffee break
4.45-6 p.m.	3 (b) (i)	Issues for the next update of the Practical Manual on Transfer Pricing for Developing Countries
Thursday, 22 October		
10-10.30 a.m.	3 (b) (i)	Issues for the next update of the Practical Manual on Transfer Pricing for Developing Countries (continued)
10.30-11.30 a.m.	3 (b) (iii)	Taxation of the extractive industries
11.30-11.45 a.m.		Coffee break
11.45 a.m.-1 p.m.	3 (b) (iii)	Taxation of the extractive industries (continued)
1-3 p.m.		Lunch break
3-3.30 p.m.	3 (b) (iii)	Taxation of the extractive industries (continued)
3.30-5 p.m.	3 (a) (vi)	Article 26 (Exchange of information): proposed Code of Conduct
5-5.15 p.m.		Coffee break
5.15-6 p.m.	3 (b) (iv)	Taxation of development projects
Friday, 23 October		
10-11.45 a.m.	3 (b) (ii)	Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries
11.45 a.m.-12 p.m.		Coffee break

Date	*Item*	
12-1 p.m.	3 (b) (vi)	Dispute settlement: arbitration issues for developing countries and possible ways forward
1-3 p.m.		Lunch break
3-3.45 p.m.	3 (b) (vi)	Dispute settlement (continued)
3.45-5 p.m.	3 (b) (vii)	International trade in goods — tax issues
5-5.45 p.m.	4	Dates and provisional agenda for the twelfth session of the Committee
5.45-6 p.m.	5	Adoption of the report of the Committee on its eleventh session; closing of the session